

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA**

In re:)	Chapter 11
)	
Circuit City Stores, Inc., et al.¹,)	Case No. 08-35653 (KRH)
)	
)	(Jointly Administered)
Debtors.)	
)	

**THIRD SUPPLEMENTAL DECLARATION OF BRIAN S. DAVIS IN SUPPORT OF
THE DEBTORS' APPLICATION TO RETAIN AND EMPLOY
KPMG LLP AS AUDITORS AND TAX CONSULTANTS
EFFECTIVE AS OF THE PETITION DATE**

I, Brian S. Davis, hereby certify that:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a professional services firm ("KPMG"). KPMG is the United States member firm of KPMG International, a Swiss cooperative. I submit this declaration on behalf of KPMG in support of the application (the "Application")² in order to supplement KPMG's disclosures in connection with its engagement as auditors and tax consultants for the above captioned debtors and debtors-in-possession (the "Debtors"). This declaration hereby incorporates by reference the declaration of Christos M. Xystros dated December 12, 2008.

2. On December 12, 2008, the Debtors filed an application with this Court

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

² Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

for entry of an order authorizing the retention of KPMG as their auditors and tax consultants pursuant to sections 327(a) and 328(a) of the Bankruptcy Code *nunc pro tunc* to the Petition Date (the “Original Retention”). Pursuant to an Order dated December 23, 2008 (the “Retention Order”), (Docket No. 1278) the Application was approved.

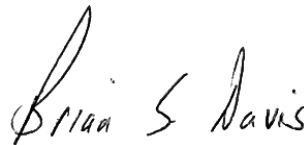
3. On January 28, 2009, KPMG filed a supplemental declaration (Docket No. 1829) as a supplemental disclosure to the retention and employment of KPMG as auditors and tax consultants to the above captioned Debtors and Debtors-in-possession (the “Debtors”) (the “First Supplemental Declaration”).

4. On July 23, 2009, KPMG filed a second supplemental declaration (Docket No. 4206) (the “Second Supplemental Declaration”), in support of the debtors’ application to retain and employ KPMG LLP as auditors and tax consultants effective as of the petition date. The Second Supplemental Declaration addressed an additional engagement letter dated April 20, 2009 (the “2009 Engagement Letter”) for the provision of the annual audits of the Debtors’ 401K plans and pension plan as of December 31, 2008 and for the year then ended.

5. Pursuant to the Retention Order, KPMG and the Debtors have entered into additional engagement letters dated June 9, 2010, June 20, 2010 and July 19, 2010 (the “2010 Engagement Letters”) amending the 2009 Engagement Letter to include the provision of the annual audits of the company’s 401K plans as of December 31, 2009 and for the year then ended, a copy of the 2010 Engagement Letters is annexed hereto as Exhibit A. As noted in Exhibit A, KPMG has agreed to provide the Debtors a fixed fee for these services.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 3rd day of August, 2010.

A handwritten signature in black ink that reads "Brian S. Davis". The signature is written in a cursive style with a large, stylized "B" and "D".

Brian S. Davis
Partner
KPMG LLP
1021 E Cary Street
Suite 2000
Richmond, VA 23219-4023

EXHIBIT A

2010 Engagement Letters



KPMG LLP
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Richmond, VA 23219-4023

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Internet www.us.kpmg.com

July 19, 2010

Ms. Katie Bradshaw
Vice President and Controller
Circuit City Stores, Inc.
P.O. Box 5695
Glen Allen, VA 23058-5695

Dear Ms. Bradshaw:

This letter amends our original engagement letter dated June 22, 2010, confirming our understanding to provide professional services to Circuit City Stores, Inc. 401(k) Plan and the Circuit City Stores Puerto Rico Savings Plan (collectively, the Plans) by substituting the attached Appendix I for the Appendix I attached to our original engagement letter.

The attached Appendix I lists the services to be rendered. Except as specified in this letter and in the Appendix I attached to this letter, all provisions of the aforementioned engagement letters remain in effect until either the Plan Sponsor or we terminate this agreement or mutually agree to the modification of its terms.

KPMG member firms located outside the United States and other third-party service providers operating under our supervision may also participate in providing the services described in this letter.

We shall be pleased to discuss this letter with you at any time. For your convenience in confirming these arrangements, we enclose a copy of this letter. Please sign in the space provided and return the copy to us.

Very truly yours,

KPMG LLP

A handwritten signature in black ink that reads "Brian S. Davis". The signature is written in a cursive, flowing style.

Brian Davis
Partner



Circuit City Stores, Inc.
July 19, 2010
Page 2

ACCEPTED:

Circuit City Store, Inc.

Katie W. Bradshaw
Ms. Katie Bradshaw
Vice President and Controller

7-20-10
Date



Appendix I

Services

Based upon our discussions with and representations of management, the services we will perform are as follows:

Audit of the financial statements and supplemental schedule of Circuit City Stores, Inc. 401(k) Plan as of December 31, 2009, and for the year then ended, all of which are to be included in the Plan's Form 5500 filing with the DOL.	\$46,000
Audit of the financial statements and supplemental schedule of Circuit City Stores Puerto Rico Savings Plan as of December 31, 2008, and for the year then ended, all of which are to be included in the Plan's Form 5500 filing with the DOL.	\$8,000

We will bill you in accordance with the following schedule:

June 30, 2010	\$36,000
July 31, 2010	\$18,000

These fees are based on conducting the audits in the June/July 2010 timeframe.

The above estimates are based on the level of experience of the individuals who will perform the services. In addition, expenses are billed for reimbursement as incurred. Expenses for items such as travel, telephone, postage, and typing, printing, and reproduction of financial statements are in the above estimate. Circumstances encountered during the performance of these services that warrant additional time or expense could cause us to be unable to deliver them within the above estimates. We will endeavor to notify you of any such circumstances as they are assessed.

Where KPMG is reimbursed for expenses, it is KPMG's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMG subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, KPMG does not credit such payment to the client. Instead, KPMG applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMG's standard billing rates and certain transaction charges which may be charged to clients.



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Internet www.us.kpmg.com

June 22, 2010

Ms. Katie Bradshaw
Vice President and Controller
Circuit City Stores, Inc.
P.O. Box 5695
Glen Allen, VA 23058-5695

Dear Ms. Bradshaw:

This letter amends our original engagement letter dated June 9, 2010, confirming our understanding to provide professional services to Circuit City Stores, Inc. 401(k) Plan and the Circuit City Stores Puerto Rico Savings Plan (collectively, the Plans) by substituting the attached Appendix I for the Appendix I attached to our original engagement letter.

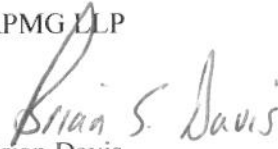
The attached Appendix I lists the services to be rendered. Except as specified in this letter and in the Appendix I attached to this letter, all provisions of the aforementioned engagement letters remain in effect until either the Plan Sponsor or we terminate this agreement or mutually agree to the modification of its terms.

KPMG member firms located outside the United States and other third-party service providers operating under our supervision may also participate in providing the services described in this letter.

We shall be pleased to discuss this letter with you at any time. For your convenience in confirming these arrangements, we enclose a copy of this letter. Please sign in the space provided and return the copy to us.

Very truly yours,

KPMG LLP


Brian Davis
Partner



Circuit City Stores, Inc.
June 22, 2010
Page 2

ACCEPTED:

Circuit City Store, Inc.

A handwritten signature in cursive script, appearing to read "Katie W. Bradshaw", written over a horizontal line.

Ms. Katie Bradshaw
Vice President and Controller

7-1-10
Date



Appendix I

Services

Based upon our discussions with and representations of management, the services we will perform are as follows:

- Audit of the financial statements and supplemental schedule of Circuit City Stores, Inc. 401(k) Plan as of December 31, 2009, and for the year then ended, all of which are to be included in the Plan's Form 5500 filing with the DOL.
- Audit of the financial statements and supplemental schedule of Circuit City Stores Puerto Rico Savings Plan as of December 31, 2009, and for the year then ended, all of which are to be included in the Plan's Form 5500 filing with the DOL. \$54,000

We will bill you in accordance with the following schedule:

June 30, 2010	\$36,000
July 31, 2010	\$18,000

These fees are based on conducting the audits in the June/July 2010 timeframe.

The above estimates are based on the level of experience of the individuals who will perform the services. In addition, expenses are billed for reimbursement as incurred. Expenses for items such as travel, telephone, postage, and typing, printing, and reproduction of financial statements are in the above estimate. Circumstances encountered during the performance of these services that warrant additional time or expense could cause us to be unable to deliver them within the above estimates. We will endeavor to notify you of any such circumstances as they are assessed.

Where KPMG is reimbursed for expenses, it is KPMG's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMG subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, KPMG does not credit such payment to the client. Instead, KPMG applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMG's standard billing rates and certain transaction charges which may be charged to clients.



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June 9, 2010

Ms. Katie Bradshaw
Vice President and Controller
Circuit City Stores, Inc.
P.O. Box 5695
Glen Allen, VA 23058-5695

Dear Ms. Bradshaw:

This letter amends our original engagement letter dated April 20, 2009, confirming our understanding to provide professional services to Circuit City Stores, Inc. 401(k) Plan and the Circuit City Stores Puerto Rico Savings Plan (collectively, the Plans) by substituting the attached Appendix I for the Appendix I attached to our original engagement letter.

The attached Appendix I lists the services to be rendered. Except as specified in this letter and in the Appendix I attached to this letter, all provisions of the aforementioned engagement letters remain in effect until either the Plan Sponsor or we terminate this agreement or mutually agree to the modification of its terms.

KPMG member firms located outside the United States and other third-party service providers operating under our supervision may also participate in providing the services described in this letter.

We shall be pleased to discuss this letter with you at any time. For your convenience in confirming these arrangements, we enclose a copy of this letter. Please sign in the space provided and return the copy to us.

Very truly yours,

KPMG LLP

A handwritten signature in black ink that reads "Brian S. Davis". The signature is written in a cursive, flowing style.

Brian Davis
Partner



Circuit City Stores, Inc.
June 8, 2010
Page 2

ACCEPTED:

Circuit City Store, Inc.

Katie W. Bradshaw
Ms. Katie Bradshaw
Vice President and Controller

6-21-10
Date



Appendix I

Services

Based upon our discussions with and representations of management, the services we will perform are as follows:

- Audit of the financial statements and supplemental schedule of Circuit City Stores, Inc. 401(k) Plan as of December 31, 2009, and for the year then ended, all of which are to be included in the Plan's Form 5500 filing with the DOL.
- Audit of the financial statements and supplemental schedule of Circuit City Stores Puerto Rico Savings Plan as of December 31, 2009, and for the year then ended, all of which are to be included in the Plan's Form 5500 filing with the DOL.

The negotiated fees will be based on the level of experience of the individuals who will perform the services. In addition, expenses are billed for reimbursement as incurred. Expenses for items such as travel, telephone, postage, and typing, printing, and reproduction of financial services that warrant additional time or expense could result in additional fees. We will endeavor to notify you of any circumstances encountered during the performance of these services that warrant additional time or expense as they are assessed.

Where KPMG is reimbursed for expenses, it is KPMG's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMG subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, KPMG does not credit such payment to the client. Instead, KPMG applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMG's standard billing rates and certain transaction charges which may be charged to clients.